

**Department:** County Management**Program Contact:** Tim Mercer**Program Offer Type:** Existing Operating Program**Program Offer Stage:** As Requested**Related Programs:****Program Characteristics:** In Target**Executive Summary**

The Tax Revenue Management Program administers the County Tax Collector responsibilities. The program manages the collection, accounting, and distribution of property tax revenues and assessments for over 60 Multnomah County taxing districts and several state agencies. Revenue from interest on past due taxes is also accounted for and a portion distributed to the County Assessment and Taxation Fund.

**Program Summary**

The Tax Revenue Management Program sends property tax statements, collects current and delinquent real and personal property taxes and various fees, issues property tax refunds, distributes tax revenues to taxing districts, and performs accounting, auditing and reporting services. The program processes foreclosures, tax roll corrections, bank adjustments, senior and disabled citizen tax deferral applications, and manufactured structure ownership changes. 350,000 tax statements are sent annually and \$1.865 billion in property taxes is levied for collection. Almost 400,000 payment and accounting transactions are processed annually.

This program collects and distributes property taxes in a timely, efficient and equitable manner. The program provides responsive, accurate, quality customer service to taxpayers and other government agencies while complying with property tax laws. The program continuously monitors service delivery options available for possible enhancements. Payment processing hardware and software have been upgraded resulting in cost savings and efficiencies. Customer use of electronic payment options continues to increase. A shopping cart feature was added to improving customer service. Credit cards are now accepted at the counter. The warrant release process has been streamlined reducing costs for DART and customers. Warrants are now recorded electronically resulting in efficiency. Roll corrections and issuance of tax refunds are monitored closely to minimize the amount of interest paid on refunds. Delinquencies are monitored closely and addressed effectively.

**Performance Measures**

<b>Measure Type</b>	<b>Primary Measure</b>	<b>FY18 Actual</b>	<b>FY19 Purchased</b>	<b>FY19 Estimate</b>	<b>FY20 Offer</b>
Output	Property Tax Statements Issued	344,594	350,000	346,000	350,000
Outcome	Percentage of Current Year Property Taxes Collected	98.47%	98.5%	98.5%	98.5%
Outcome	Tax Collected Via Electronic Payment (in millions of dollars)	130.5	160.0	155.0	155.0

**Performance Measures Descriptions**

Property Tax Statements Issued each year includes the November, February, May trimesters and the delinquent real property statements.

## Legal / Contractual Obligation

Functions in this program are required under Oregon Revised Statutes (ORS) Chapters 311 and 312. Additionally, ORS 306.115 assigns statewide general supervision of the property tax system to the Oregon Department of Revenue (DOR). Through the "County Assessment Function Funding Assistance" (CAFFA) Grant process described in ORS 294.175, the DOR determines the acceptable level of Assessment and Taxation (A&T) staffing. The DOR has determined that the staffing level for DART is already at the minimally acceptable level to perform their functions. Any reduction to this program may jeopardize this grant revenue. The County as an agent of the State carries out the functions under ORS 446.566 to ORS 446.646 related to mobile home ownership document transactions and trip permits.

## Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2019	2019	2020	2020
Personnel	\$1,238,263	\$0	\$1,348,884	\$0
Contractual Services	\$168,775	\$0	\$196,600	\$0
Materials & Supplies	\$68,155	\$0	\$25,776	\$0
Internal Services	\$465,914	\$0	\$525,795	\$0
<b>Total GF/non-GF</b>	<b>\$1,941,107</b>	<b>\$0</b>	<b>\$2,097,055</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,941,107</b>		<b>\$2,097,055</b>	
<b>Program FTE</b>	12.00	0.00	12.40	0.00

Program Revenues				
Fees, Permits & Charges	\$410,000	\$0	\$393,000	\$0
Intergovernmental	\$378,911	\$0	\$391,116	\$0
Other / Miscellaneous	\$5,500	\$0	\$5,500	\$0
<b>Total Revenue</b>	<b>\$794,411</b>	<b>\$0</b>	<b>\$789,616</b>	<b>\$0</b>

## Explanation of Revenues

Participation in the statewide County Assessment Function Funding Assistance (CAFFA) Grant reimburses approximately 21% of program expenditures. Grant amounts vary depending upon the state-wide CAFFA pool and Multnomah County's allocated percentage. Multnomah County's share is estimated at \$3,903,358, with \$391,116 allocated to DART Tax Revenue Management Program. Program revenues of \$398,500 are service fees required by Oregon Revised Statutes and County Fee Ordinance, are based on historical averages, and include foreclosure publication fees, title search fees, exemption late filing fees, delinquent personal property tax warrant and warrant recording fees, convenience fees, manufactured structure ownership transfer fees and miscellaneous tax collection and copy fees. Remaining Program support is provided by County General Fund revenue.

## Significant Program Changes

**Last Year this program was:** FY 2019: 72027-19 DART Tax Revenue Management

Increased Program 72027 DART Tax Revenue Management Program from 12.00 FTE to 12.40 FTE. Position 705139 reclassified to Program Mgr 1 and transferred from Property Assessment Special Programs 72027 to several programs. Allocated .40 FTE to Tax Revenue Management. Net Change + 0.40 FTE